

## Analisis aspek kombinasi bisnis, perlakuan akuntansi, dan prosedur audit pada PT. BMV yang akan menghadapi merger = Analysis of business combination aspect, accounting treatment, and audit procedures in PT. BMV which is going to confront merger

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### Abstrak

Laporan magang ini membahas aspek kombinasi bisnis, serta dampak kombinasi bisnis tersebut terhadap perlakuan akuntansi dan prosedur audit yang dijalankan KAP ABC atas PT. BMV yang akan menghadapi merger. Prosedur audit dijalankan berdasarkan PSA, ISA, serta panduan audit ABC. Pembahasan pada laporan magang ini dimulai dari identifikasi kombinasi bisnis, perlakuan akuntansi, serta prosedur audit secara keseluruhan dari tahap perencanaan hingga finalisasi. Laporan magang ini menyimpulkan bahwa kombinasi bisnis dilakukan dalam bentuk statutory merger, perlakuan akuntansi dengan menggunakan basis likuidasi. Serta terdapat prosedur audit tambahan pada tahap perencanaan, eksekusi, hingga finalisasi akibat penggunaan basis likuidasi.

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This internship report discusses business combination aspect, along with its impact on the accounting treatment and audit procedures conducted by KAP ABC on PT. BMV which is going to confront merger. Audit procedure is conducted based on PSA, ISA, and ABC Audit Guide. The discussion of this internship report begins with business combination identification, accounting treatment, and whole audit procedures from planning to finalization. This internship report concludes that business combination is done under statutory merger form, liquidation basis usage of accounting treatment, and additional audit procedures from planning, execute, and finalization which is caused by the liquidation basis usage.